

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
REGIONAL BENCH AT HYDERABAD**

Division Bench

Court - I

| <b>Appeal No.</b> | <b>Appellant(s)</b>        | <b>Respondent(s)</b>                                   | <b>Impugned Order</b>                                  |
|-------------------|----------------------------|--------------------------------------------------------|--------------------------------------------------------|
| E/20184/2014      | CCCE, Hyderabad-IV         | Sree Sai Teja Engineering Works                        | OIA: 78/2013 (H-IV)<br>CE dt.25.09.2013                |
| E/20399/2014      | -do-                       | Sri Krishna Industries                                 | OIA: 03/2012 (H-IV)<br>CE dt.25.09.2013                |
| E/20629/2015      | CCCE & ST, Nellore         | Pinakini Beverages Pvt Ltd                             | OIA: 03 to 06/2014 (N)<br>CE dt.26.12.2014             |
| E/20631/2015      | CCCE & ST, Guntur          | Bisleri International Pvt Ltd                          | OIA: 03 to 06/2014 (N)<br>CE dt.17.12.2014             |
| E/20818/2015      | -do-                       | Kadeer Khan, Director<br>Bisleri International Pvt Ltd | -do-                                                   |
| E/20819/2015      | -do-                       | Sk Motani, Director Bisleri<br>International Pvt Ltd   | -do-                                                   |
| E/21324/2014      | CCCE & ST, Guntur          | Crane Beetel Nut Power<br>Works                        | OIO: 90/2013 (G) CE<br>dt.23.12.2013                   |
| E/22058/2015      | -do-                       | Wanury Ltd                                             | OIA: GUN-EXCUS-<br>000-APP-057-15-16<br>dt.08.07.2015  |
| E/25067/2013      | CCCE,<br>Visakhapatnam-II  | KPR Fertilizers Ltd                                    | OIA: 10/2012 (V-II) CE<br>dt.03.10.2012                |
| ST/20621/2014     | CCCE & ST, Guntur          | Vijay Spinning Mills Ltd                               | OIA: GUN-EXCUS-<br>000-APP-052-13-14<br>dt.21.08.2013  |
| ST/21685/2014     | CCCE,<br>Visakhapatnam-I   | Rajyalakshmi Builders                                  | OIA: 07/2014 (V-I) ST<br>dt.23.1.2014                  |
| ST/21869/2015     | -do-                       | Jayalakshmi Automotives<br>Pvt Ltd                     | OIA: VIZ-EXCUS-002-<br>APP-0006-15-16<br>dt.28.04.2015 |
| ST/22028/2015     | CCCE & ST, Guntur          | Smt Syamala Devi                                       | OIA: GUN-EXCUS-<br>000-APP-061-15-16<br>dt.13.07.2015  |
| ST/22029/2015     | -do-                       | Sri P.V. Venkateswara Rao                              | OIA: GUN-EXCUS-<br>000-APP-059-15-16<br>dt.13.07.2015  |
| ST/22030/2015     | -do-                       | -do-                                                   | OIA: GUN-EXCUS-<br>000-APP-062-15-16<br>dt.13.07.2015  |
| ST/23624/2014     | CCCE,<br>Visakhapatnam-I   | Calcutta Shipping & Marine<br>Engineering Co. Pvt Ltd  | OIA: 42/2014 (V-I) ST<br>dt.30.07.2014                 |
| ST/25010/2013     | CCCE,<br>Visakhapatnam-II  | Ankapalli Municipality                                 | Review Order: 26/2012<br>(CoC) dt.12.12.2012           |
| ST/25034/2013     | CCE & ST, Tirupati         | K. Chandrasekhar, Prop. of<br>Devi Function Palace     | OIA: 60/2012 (T) ST<br>dt.11.09.2012                   |
| ST/26158/2013     | CCCE, Hyderabad-III        | National Geophysical<br>Research Institute             | OIA: 24/2012 (H-III) ST<br>dt.14.12.2012               |
| ST/27147/2013     | CCCE & ST,<br>Hyderabad-II | Great India Mining Pvt Ltd                             | OIA: 09/2012 (H-II) (D)<br>ST dt.24.12.2012            |
| ST/27616/2013     | CCCE & ST,<br>Hyderabad-I  | Sri T Kamal Reddy Labour<br>Contractor                 | OIA: 10/2013(H-I) ST<br>dt.23.05.2013                  |
| ST/27923/2013     | CCCE, Hyderabad-IV         | Elite Engineering &<br>Constructions                   | OIA: 77/2013 (H-IV)<br>ST dt.01.07.2013                |

**Appearance**

Shri B. Guna Ranjan, Superintendent/AR for the Appellant.

None for the Respondent.

**Coram:**

**HON'BLE Mr. M.V.Ravindran, MEMBER (JUDICIAL)**

**HON'BLE Mr. P. Venkata Subba Rao, MEMBER (TECHNICAL)**

**Date of Hearing: 08.11.2018**

**Date of Decision: 08.11.2018**

**FINAL ORDER No. A/31514-31535/2018**

**[Order per: Bench.]**

1. All these appeals are filed by the revenue against respective impugned orders.
2. On perusal of records, we find that the amounts involved in all these appeals are less than Rs.20 lakhs. As per the new litigation policy of the Central Government of India, these appeals do not merit any further consideration and are dismissed so leaving the issue open.
3. Appeals are dismissed as per the new litigation policy as the amount is less than Rs.20 lakhs.

(Dictated and pronounced in the open Court)

**(P.VENKATA SUBBA RAO)  
MEMBER (TECHNICAL)**

**(M.V. RAVINDRAN)  
MEMBER (JUDICIAL)**

Veda